

[3529]

**IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)**

**WEDNESDAY ,THE TWENTY FOURTH DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY FIVE**



**:PRESENT:
THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND
THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR**

WRIT PETITION NO: 25088 OF 2025

Between:

M/s. BITTS Enterprises, Represented by Shri. Reddy Srinivas
Yandapally 8-29, Kolluru Towers Apartments, Vidya Nagar South,
Tirupati, Chittoor, Andhra Pradesh - 517 501.

Petitioner

AND

1. The Assistant Commissioner of Central Tax, Tirupati Division, 15-30/4,
Padmavathi Nagar, Mahila University Road, Tirupati, Chittoor, Andhra
Pradesh - 517 502.
2. Union of India, Department of Revenue, Represented by its Secretary
(Revenue), North Block, New Delhi.

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ of mandamus or any other writ, direction, or order

- A. Quashing the proceedings of the 1st Respondent in Adjudication Order issued in Form GST DRC-07 dated 30.08.2024 vide Ref. No. ZD3708240256439 without issuing the Intimation in Form GST DRC-01A as mandated under Rule 142(1 A) of the CGST Rules, 2017, without affixing the signature, without providing an opportunity of being heard to the Petitioner, order issued without serving the Show Cause Notice within the period of limitation specified u/s 73 of the CGST Act, 2017, order was passed after the time limit fixed in the statute, order was uploaded in 'additional notices and orders' instead of notices and orders' and without considering the annual return filed by the Petitioner and, as being arbitrary, without jurisdiction, unconstitutional, unreasonable and against the principles of natural justice and contrary to the provisions of the GST Act, 2017 and the rules made thereunder.
- B. Consequently, set aside and quash the recovery notice dated 01.08.2025 issued for recovery of the demand confirmed in the Adjudication Order issued in Form GST DRC-07 dated 30.08.2024 vide Ref. No. ZD3708240256439

IA NO: 2 OF 2025

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the recovery notice dated 01.08.2025 issued for recovery of the demand confirmed in the Adjudication Order issued in Form GST DRC-07 dated 30.08.2024 vide Ref. No. ZD3708240256439 in the interest of justice, Pending disposal of WP 25088 of 2025, on the file of the High Court.

IA NO: 1 OF 2025

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be

pleased to stay the proceedings of the 1st Respondent in Adjudication Order issued in Form GST DRC-07 dated 30.08.2024 vide Ref. No. ZD3708240256439 in the interest of justice, Pending disposal of WP 25088 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of Sri ANIL KUMAR BEZAWADA Advocate for the Petitioner, Smt. Santhi Chandra, Standing Counsel for the Respondent No.1; The Additional Solicitor General of India for the Respondent No.2 and the Court made the following.

ORDER

“The learned Standing Counsel seeks time to obtain instructions regarding the issue of notice, under Rule 142-1A.

Post on 15.10.2025.

In the meanwhile, there shall be stay of collection of tax and other amounts, pursuant to the impugned order, dated 30.08.2024.”

**SD/-U.SRI DEVI
ASSISTANT REGISTRAR
SECTION OFFICER**

//TRUE COPY//

To,

1. The Assistant Commissioner of Central Tax, Tirupati Division, 15-30/4, Padmavathi Nagar, Mahila University Road, Tirupati, Chittoor, Andhra Pradesh - 517 502.
2. The Secretary (Revenue), The Union of India, Department of Revenue, North Block, New Delhi. (1 & 2 by SPEED POST)
3. One CC to SRI. ANIL KUMAR BEZAWADA Advocate [OPUC]
4. One CC to SRI. P S P SURESH KUMAR Advocate [OPUC]

5. One CC to The Additional Solicitor General of India, High Court of A.P. [OPUC]
6. One CC to Smt. Santhi Chandra, Standing Counsel [OPUC]
7. Two CC's to GP for Commercial Tax, High Court of A.P. [OPUC]
- 8. Two spare copies**

HIGH COURT

RRR,J

&

TCDS,J

DATED:24/09/2025

POST ON 15.10.2025

ORDER

WP.No.25088 of 2025

STAY

